

USDC SDNY DOCUMENT ELECTRONICALLY FILED DOC #: DATE FILED: 6/6/2022

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

Plaintiff,

v.

EVERSLEY E. BARRETT, d/b/a EVERSLEY
TAX,

Defendant.

**~~[PROPOSED]~~ STIPULATION
AND ORDER OF
PERMANENT INJUNCTION**

21 Civ. 6839 (MKV)

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402, 7407, and 7408; and Federal Rules of Civil Procedure 37 and 55, enters judgment against defendant Eversley Barrett, doing business as Eversley Tax (“Barrett”).

It is accordingly ORDERED that:

1. The Court finds that Barrett has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695; that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty would be insufficient to prevent his interference with the proper administration of the tax laws; and that he should be permanently enjoined from acting as a tax return preparer;

2. The Court finds that Barrett has engaged in conduct subject to penalty under 26 U.S.C. § 6701 and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

3. The Court finds that Barrett has interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. § 7402(a) under the Court’s inherent equity powers;

4. The Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enters a permanent injunction enjoining Barrett, from, directly or indirectly:

- a. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other federal tax documents or forms for any person, including any family member, or entity other than himself or his spouse, if filing jointly;
- b. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than himself or his spouse, if filing jointly;
- c. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return, other than himself or his spouse, if filing jointly;
- d. Owning, operating, managing, working in, investing in, licensing, consulting with, franchising, providing capital or loans to, receiving fees or remuneration from, or volunteering for a tax-return preparation business or individual who prepares tax-returns;
- e. Advising, training, instructing, teaching, and creating or providing “cheat sheets,” memoranda, directions, instructions, or manuals pertaining to the preparation of a federal tax return;
- f. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than himself or his spouse, if filing jointly;
- g. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number or an Electronic Filing Identification Number, except for use exclusively in filing his own personal income tax return;
- h. Having an ownership interest in an entity that is in the business of (i) preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS; (ii) advising, assisting, counseling, or instructing anyone about preparing a federal tax return; or (iii) licensing rights to operate a tax preparation business or any other tax preparation products;
- i. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;
- j. Selling, providing access, or otherwise transferring to any person some or

all of the assets of Eversley Tax generated by its tax return preparation activities, including but not limited to assets such as customer lists;

- k. Assigning, transferring, engaging in an independent contract agreement or selling Eversley Tax or an other tax return preparation business to which he or any entity under his control is a party.
- l. Advertising tax return preparation services through any medium, including print, online, and social media;
- m. Representing any person in connection with any matter before the IRS;
- n. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
- o. Engaging in any conduct that violates 26 U.S.C. §§ 6694 or 6701; and
- p. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

5. The Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enters an order requiring Barrett to produce to counsel for the United States, within 60 days of the Court's order, a list that identifies by name, Social Security number, address, email address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund, for tax years beginning in 2012 and continuing through the date of entry of this order;


6. The Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enters an order requiring Barrett, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that he has received a copy of the Court's order and is in compliance with the terms described in Paragraphs 4 and 5 of this Order;

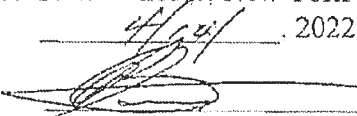
7. The Court authorizes the United States to conduct post-judgment discovery to ensure Barrett's compliance with this permanent injunction;

8. The Court retains jurisdiction over Barrett and over this action to enforce any injunction entered against him.


AGREED TO BY:

Dated: New York, New York
7/25/22, 2022
HODGES, WALSH & BURKE, LLP

By: 
MICHAEL K. BURKE, ESQ.
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Attorney for Defendant

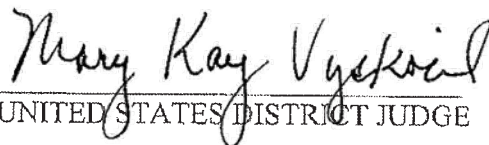
Dated: New Windsor, New York
4/6/22, 2022

EVERSLEY BARRETT
Defendant

Dated: New York, New York
June 3, 2022
DAMIAN WILLIAMS
United States Attorney
Southern District of New York

By: 
PETER ARONOFF
Assistant United States Attorney
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New York, NY 10007
Tel.: (212) 637-2697
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Attorney for the United States

IT IS SO ORDERED.

DATED: June 6, 2022


UNITED STATES DISTRICT JUDGE